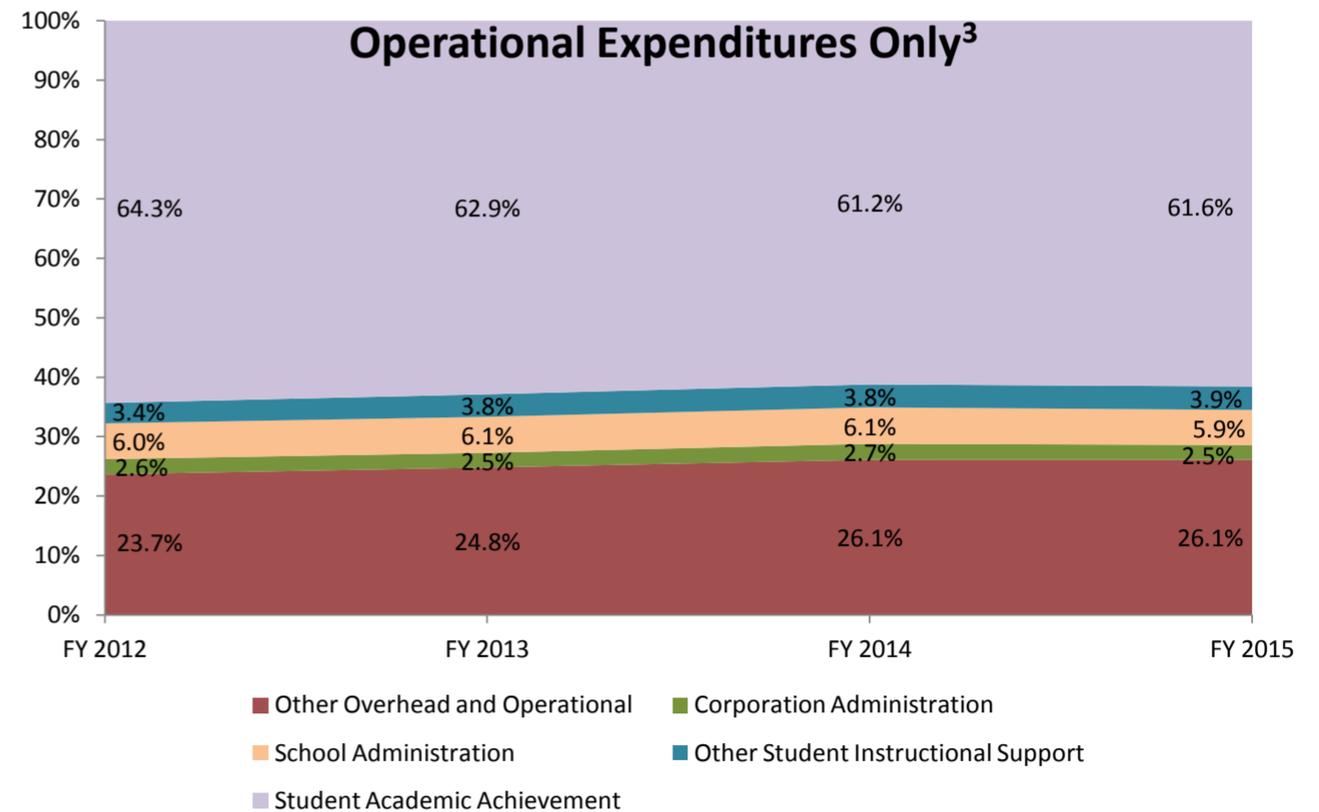
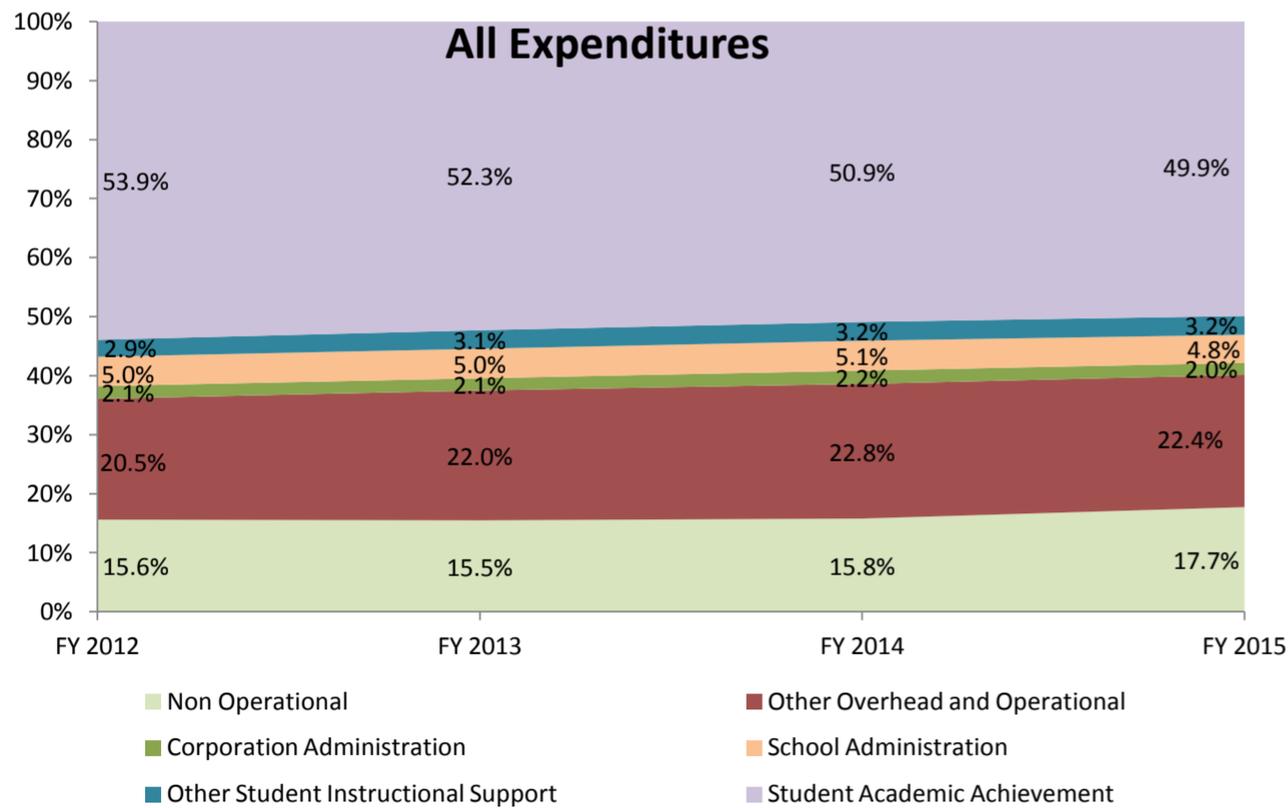


School Corporation Expenditures by Account
Biannual Financial Report Data
Clay Community Schools (1125)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$21,617,474	53.2%	\$23,657,526	54.3%	\$23,678,797	53.9%	\$21,836,761	52.3%	\$21,850,577	50.9%	\$22,477,802	49.9%
Student Instructional Support	\$2,620,034	6.4%	\$3,072,452	7.1%	\$3,453,128	7.9%	\$3,398,943	8.1%	\$3,542,555	8.3%	\$3,585,371	8.0%
Total	\$24,237,508	59.6%	\$26,729,978	61.4%	\$27,131,925	61.8%	\$25,235,704	60.4%	\$25,393,132	59.2%	\$26,063,173	57.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$8,981,570	22.1%	\$10,163,798	23.3%	\$9,925,890	22.6%	\$10,050,591	24.1%	\$10,757,231	25.1%	\$11,009,461	24.4%
Non Operational	\$7,442,387	18.3%	\$6,667,092	15.3%	\$6,852,441	15.6%	\$6,464,270	15.5%	\$6,778,085	15.8%	\$7,986,208	17.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$16,423,957	40.4%	\$16,830,890	38.6%	\$16,778,331	38.2%	\$16,514,861	39.6%	\$17,535,316	40.8%	\$18,995,669	42.2%

Grand Total	\$40,661,465	\$43,560,868	\$43,910,256	\$41,750,565	\$42,928,448	\$45,058,842
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Clay Community Schools (1125)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$12,332	\$0	NA	NA	NA
11050 Regular Programs	Full Day Kindergarten	\$0	\$871,455	\$891,934	\$903,562	NA	3.7%	1.3%
11100 Regular Programs	Elementary	\$5,899,053	\$7,576,260	\$6,466,658	\$6,409,156	8.6%	-15.4%	-0.9%
11200 Regular Programs	Middle/Junior High	\$2,632,899	\$3,718,077	\$3,527,550	\$3,599,961	36.7%	-3.2%	2.1%
11300 Regular Programs	High School	\$3,359,355	\$4,805,807	\$4,811,425	\$4,896,453	45.8%	1.9%	1.8%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$104,082	\$114,210	\$119,006	NA	14.3%	4.2%
11420 Regular Programs	Vocational Education - Agriculture B	\$59,178	\$88,541	\$81,812	\$99,847	68.7%	12.8%	22.0%
11430 Regular Programs	Vocational Education - Distributive Education	\$38,765	\$69,172	\$34,853	\$38,779	0.0%	-43.9%	11.3%
11440 Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$44,180	\$46,993	NA	NA	6.4%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$209,104	\$284,594	\$266,420	\$302,405	44.6%	6.3%	13.5%
11470 Regular Programs	Vocational Education - Business Education	\$37,764	\$44,918	\$67,058	\$69,857	85.0%	55.5%	4.2%
11480 Regular Programs	Vocational Education - Industrial Education A	\$126,030	\$192,419	\$197,469	\$198,077	57.2%	2.9%	0.3%
11520 Regular Programs	Vocational Education - Area School Participation	\$0	\$0	\$0	\$9,500	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$161,720	\$216,156	\$340,281	\$332,506	105.6%	53.8%	-2.3%
11910 Regular Programs	Other Regular Programs - Competency Testing	\$30,938	\$38,250	\$29,986	\$12,679	-59.0%	-66.9%	-57.7%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$13,543	\$51,478	\$44,631	\$40,232	197.1%	-21.8%	-9.9%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$462,965	\$618,688	\$548,558	\$526,287	13.7%	-14.9%	-4.1%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$171,234	\$240,092	\$239,866	\$282,427	64.9%	17.6%	17.7%
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$37,403	\$15,605	\$32,839	\$31,871	-14.8%	104.2%	-2.9%
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$60,965	\$75,443	\$67,816	\$61,873	1.5%	-18.0%	-8.8%
12330 Special Programs	Physical Impairment - Visual Impairment	\$1,710	\$0	\$0	\$0	NA	NA	NA
12340 Special Programs	Physical Impairment - Hearing Impairment	\$96,703	\$128,710	\$173,488	\$141,848	46.7%	10.2%	-18.2%
12350 Special Programs	Physical Impairment - Homebound	\$63,691	\$36,792	\$30,127	\$50,059	-21.4%	36.1%	66.2%
12410 Special Programs	Emotional Disabilities - Full Time	\$275,783	\$417,906	\$436,599	\$472,923	71.5%	13.2%	8.3%
12510 Special Programs	Culturally Different - Communication Disorders	\$199,193	\$368,516	\$446,915	\$422,711	112.2%	14.7%	-5.4%
12610 Special Programs	Learning Disability	\$1,000,413	\$1,468,714	\$1,355,773	\$1,243,372	24.3%	-15.3%	-8.3%
12710 Special Programs	Equal Opportunity At Risk	\$46,143	\$79,248	\$5,231	\$1,283	-97.2%	-98.4%	-75.5%
12810 Special Programs	Special Education Preschool	\$144,479	\$151,238	\$118,759	\$121,050	-16.2%	-20.0%	1.9%
12900 Special Programs	Other Special Programs	\$60,678	\$118,178	\$123,668	\$83,356	37.4%	-29.5%	-32.6%
13100 Adult/Cont. Ed. Programs	Instruction	\$21,364	\$46,373	\$73,167	\$67,876	217.7%	46.4%	-7.2%
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$38,112	\$15,737	\$161	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$6,930	\$19,284	\$3,083	\$19,260	177.9%	-0.1%	524.6%
14200 Summer School Programs	Middle/Junior High School	\$0	\$7,489	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$65,451	\$48,951	\$7,928	\$18,880	-71.2%	-61.4%	138.1%
16100 Remediation	Remediation Testing	\$33,601	\$60,620	\$31,673	\$47,257	40.6%	-22.0%	49.2%
16200 Remediation	Preventive Remediation	\$37,343	\$5,678	\$7,780	\$15,824	-57.6%	178.7%	103.4%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$86,491	\$47,645	\$53,784	\$50,484	-41.6%	6.0%	-6.1%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$212,588	\$217,174	\$85,095	\$94,526	-55.5%	-56.5%	11.1%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$37,740	\$11,195	\$37,158	\$144,655	283.3%	1192.1%	289.3%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$50,267	\$50,144	\$0	\$2	-100.0%	-100.0%	NA
22210 Instruction	Library/Media Services - Service Area Direction	\$250,512	\$315,346	\$134,104	\$128,942	-48.5%	-59.1%	-3.8%
22220 Instruction	Library/Media Services - School Library	\$171,250	\$247,889	\$199,782	\$243,462	42.2%	-1.8%	21.9%
22230 Instruction	Library/Media Services - Audiovisual	\$12,931	\$7,785	\$5,652	\$7,942	-38.6%	2.0%	40.5%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$14,281	\$0	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$10,743	\$20,330	\$24,623	\$42,510	295.7%	109.1%	72.6%
22360 Instruction	Instruc. Related Tech. - Network Support	\$118,962	\$243,669	\$402,980	\$456,708	283.9%	87.4%	13.3%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$975	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$214	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$408,098	\$511,691	\$271,978	\$59,642	-85.4%	-88.3%	-78.1%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$561,762	NA	NA	NA
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$187	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$876,528	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$17,642,903	\$23,657,526	\$21,850,577	\$22,477,802	27.4%	-5.0%	2.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Clay Community Schools (1125)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$57,142	\$58,068	NA	NA	1.6%
21220	Students	Guidance Services - Counseling Services	\$394,873	\$472,562	\$584,381	\$604,927	53.2%	28.0%	3.5%
21310	Students	Health Services - Service Area Direction	\$119,483	\$190,028	\$221,967	\$252,625	111.4%	32.9%	13.8%
21410	Students	Psychological Services - Service Area Direction	\$52,122	\$82,842	\$49,579	\$38,203	-26.7%	-53.9%	-22.9%
21420	Students	Psychological Services - Psychological Testing	\$63,324	\$84,601	\$146,852	\$186,698	194.8%	120.7%	27.1%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$140,215	\$139,227	NA	NA	-0.7%
21810	Students	Special Ed. Administration - Service Area Direction	\$159,431	\$145,095	\$165,621	\$158,417	-0.6%	9.2%	-4.3%
21910	Students	Other Support Services Students - Service Area Direction	\$620	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$1,290,299	\$2,070,933	\$2,109,757	\$2,082,194	61.4%	0.5%	-1.3%
24900	School Administration	Other Support Services - School Admin.	\$34,059	\$26,391	\$67,042	\$65,014	90.9%	146.3%	-3.0%
Student Instructional Support Total			\$2,114,211	\$3,072,452	\$3,542,555	\$3,585,371	69.6%	16.7%	1.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$33,467	\$41,189	\$44,009	\$41,988	25.5%	1.9%	-4.6%
23150	General Administration	Board of Education - Legal Services	\$17,140	\$80,968	\$24,792	\$29,115	69.9%	-64.0%	17.4%
23160	General Administration	Board of Education - Promotion Expenses	\$2,928	\$2,449	\$2,514	\$3,285	12.2%	34.1%	30.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$765	\$0	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$307,025	\$531,737	\$502,762	\$447,494	45.8%	-15.8%	-11.0%
23220	General Administration	Executive Administration - Community Relations	\$36,476	\$3,286	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$42,595	\$17,161	\$29,582	\$31,441	-26.2%	83.2%	6.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$86,459	\$133,478	\$99,587	\$121,664	40.7%	-8.9%	22.2%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$30,599	\$52,860	\$103,290	\$109,087	256.5%	106.4%	5.6%
25150	Central Services	Fiscal Services - Payroll Services	\$29,536	\$55,374	\$55,922	\$56,777	92.2%	2.5%	1.5%
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$0	\$11,620	\$4,980	NA	NA	-57.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$93	\$0	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$6,274	\$0	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$185	\$75	\$0	\$0	NA	NA	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$3,038	\$3,965	NA	NA	30.5%
25300	Central Services	Printing, Pub., and Duplicating Services	\$7,750	\$10,848	\$24,029	\$19,071	146.1%	75.8%	-20.6%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$4,250	\$0	\$0	\$0	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$20,529	\$21,226	\$23,503	NA	14.5%	10.7%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$7,891	\$4,333	NA	NA	-45.1%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$10,079	\$0	\$0	\$0	NA	NA	NA
25890	Central Services	Other Technology Services	\$58,338	\$27,226	\$35,333	\$23,007	-60.6%	-15.5%	-34.9%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$74,210	\$113,221	\$62,618	\$62,334	-16.0%	-44.9%	-0.5%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,363,864	\$3,037,551	\$3,534,917	\$3,705,433	56.8%	22.0%	4.8%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$0	\$33,604	\$33,984	NA	NA	1.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$339,151	\$754,432	\$744,631	\$811,502	139.3%	7.6%	9.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$5,023	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$805,684	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$35,986	\$3,787	\$1,217	NA	-96.6%	-67.9%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$300	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$247,521	\$303,314	\$570,453	\$631,726	155.2%	108.3%	10.7%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$304	\$3,390	\$3,378	\$5,385	1673.7%	58.9%	59.4%
27010	Student Transportation	Service Area Direction	\$136,611	\$176,841	\$199,197	\$209,864	53.6%	18.7%	5.4%
27100	Student Transportation	Vehicle Operation	\$809,289	\$1,258,196	\$1,203,598	\$1,158,857	43.2%	-7.9%	-3.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$485,619	\$536,832	\$768,091	\$662,702	36.5%	23.4%	-13.7%
27400	Student Transportation	Purchase of School Buses	\$340,942	\$801,129	\$460,894	\$462,617	35.7%	-42.3%	0.4%
27500	Student Transportation	Insurance on Buses	\$62,870	\$45,575	\$58,246	\$59,285	-5.7%	30.1%	1.8%
27900	Student Transportation	Other Student Transportation Services	\$80,969	\$67,334	\$82,975	\$84,539	4.4%	25.6%	1.9%
27910	Student Transportation	Bus Driver Training	\$3,945	\$1,598	\$5,959	\$3,788	-4.0%	137.1%	-36.4%
31100	Food Services Operations	Service Area Direction	\$209,738	\$306,284	\$334,978	\$341,949	63.0%	11.6%	2.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Clay Community Schools (1125)

Account							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
31200	Food Services Operations	Food Preparation and Dispensing	\$1,348,929	\$1,738,661	\$1,724,217	\$1,854,271	37.5%	6.6%	7.5%
Overhead and Operational Total			\$7,982,258	\$10,163,798	\$10,757,231	\$11,009,461	37.9%	8.3%	2.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$114,297	\$41,873	\$4,458	\$0	NA	NA	NA
33200	Category not Specified	Community Recreation	\$4,823	\$4,907	\$5,233	\$4,678	-3.0%	-4.7%	-10.6%
33400	Category not Specified	Athletic Coaches	\$212,490	\$250,028	\$271,274	\$309,191	45.5%	23.7%	14.0%
33600	Category not Specified	Nonpublic School Pupil Services	\$0	\$0	\$9,842	\$37,458	NA	NA	280.6%
33990	Other Community Services	Other	\$153,392	\$22,114	\$83,749	\$118,916	-22.5%	437.7%	42.0%
41000	Category not Specified	Land Acquisition and Development	\$8,107	\$0	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$1,670	\$25,280	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$288,067	\$1,199,928	\$1,747,093	\$2,658,096	822.7%	121.5%	52.1%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$918,025	\$261,438	\$261,438	\$261,438	-71.5%	0.0%	0.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$0	\$21,754	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$316,452	\$85,980	\$88,174	\$85,320	-73.0%	-0.8%	-3.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$147,315	\$33,329	\$10,428	\$133,568	-9.3%	300.8%	1180.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$640,571	\$434,091	\$361,292	\$373,034	-41.8%	-14.1%	3.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$12,633	\$97,632	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$205,000	\$230,000	\$290,000	\$305,000	48.8%	32.6%	5.2%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$52,508	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$142,952	\$118,031	\$58,098	\$86,975	-39.2%	-26.3%	49.7%
52200	Interest on Debt	Temporary Loans	\$67,062	\$98,329	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$3,306,000	\$3,020,000	\$2,680,000	\$2,845,000	-13.9%	-5.8%	6.2%
53150	Lease Rental	Buildings-Interest	\$0	\$77,808	\$593,000	\$493,000	NA	533.6%	-16.9%
54200	Advancements and Obligations	Common School Fund - Principal	\$824,729	\$540,747	\$229,203	\$229,203	-72.2%	-57.6%	0.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$125,577	\$32,294	\$23,578	NA	-81.2%	-27.0%
Non Operational Total			\$7,363,583	\$6,667,092	\$6,778,085	\$7,986,208	8.5%	19.8%	17.8%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$255,592	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$31,876	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$164,043	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$5,881	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$1,125,465	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$142,940	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$237,354	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$24,607	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$152,400	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$20,031	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$18,940	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$2,481	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$2,252,769	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$286,837	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$551,463	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$42,881	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$17,248	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$2,245	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$4,040	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$371	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$171,096	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Clay Community Schools (1125)

					Percent Change				
Account			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$21,894	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$23,472	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$2,583	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$5,558,509	\$0	\$0	\$0	NA	NA	NA